GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

ITE&C Department – Promotion Wing - Andhra Pradesh Land Incentive For Tech Hubs (LIFT) Policy (4.0) 2024-29 – Operating Guidelines for Implementation – Orders – Issued.

INFORMATION TECHNOLOGY, ELECTRONICS & COMMUNICATIONS (PROMOTIONS) DEPARTMENT

G.O.MS.No.65 Dated:01.12.2025

Read the following

Ref:

1. G.O. Ms. No. 9, IT, E&C (Prom Wing) Department, dated: 12.12.2024
2. G.O.Ms.No.32 IT, E&C (Prom Wing) Department, Dated: 07-09-2025.

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In the reference 1, the Government has announced the implementation of the Andhra Pradesh Information Technology (IT) & Global Capability Centers (GCC) (4.0) 2024-2029, introducing a range of incentives aimed to strengthen the infrastructure gaps in the physical, financial, and the digital spaces and incentivize massive employment creation. This policy shall focus on creation of large-scale capacities in co-working spaces and neighborhood workspaces to provide flexibility in work spaces and foster work life balance to the employees in the IT and the GCC sector, which may result in improved productivity.

In the reference 2, IT/ITeS companies and GCCs are eligible for incentives if they meet any one of the following criteria: they appear in specified Fortune or Forbes rankings from the past three years, have a market capitalization of at least USD 1 billion, or earn annual revenue of at least USD 1 billion. IT/ITeS firms must commit to creating 3,000 jobs within three years (at least 500 jobs per acre), while GCCs must create 2,000 jobs within the same period with the same density requirement, and foreign GCCs must establish a registered Indian entity at the time of land allotment. Medium-size enterprises is also be considered eligible under this policy.

The Government hereby accords approval for the Operating Guidelines for Andhra Pradesh Land Incentive For Tech Hubs (LIFT) Policy (4.0) 2024-29, as enclosed to these orders.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

BHASKAR KATAMNENI
SECRETARY TO GOVERNMENT

To:
All the Departments of Secretariat
The Secretary to Govt., Industries & Commerce Department,
The Government of Andhra Pradesh
The Commissioner and I.G., Stamps and Registration
The Vice Chairman and Managing Director,APIIC
The Director, Industries& Commerce, Andhra Pradesh

The Commissioner, Information and Public Relations, Andhra Pradesh
The Member Secretary, A.P. Pollution Control Board, Andhra Pradesh
The Chairman & MD, AP TRANSCO
The Managing Director, APCPDCL/EPCPDCL /SPCPDCL
The Commissioner, Labour, Andhra Pradesh
The Vice Chairman, VUDA/TUDA/VGTMUDA
All the District Collectors & Magistrates, Andhra Pradesh
All the Municipal Commissioners, Andhra Pradesh
The CEO, APEDB
The Managing Director, APTS, Vijayawada
The Development Commissioner, VSEZ, Visakhapatnam
The Director, STPI, Andhra Pradesh

Copy to:
The Secretary, Ministry of Electronics & Information Technology (MeitY), Government of India
The Chief Minister's Office, Government of Andhra Pradesh
The PS to Chief Secretary to Government of Andhra Pradesh
The PS to Prl. Finance Secretary, Government of Andhra Pradesh
The OSD to Minister for HRD, IT, E&C, RTG, Government of Andhra Pradesh
The PS to Minister for Finance, Government of Andhra Pradesh
The PS to Minister for Revenue, Government of Andhra Pradesh
The PS to Minister for MA&UD, Government of Andhra Pradesh
The PS to Minister for Energy, Government of Andhra Pradesh
The PS to Minister for Labour, Government of Andhra Pradesh
The PS to Secretary Planning Department, Government of Andhra Pradesh

ANNEXURE

(Annexure to G.O.Ms.No.65, ITE&C(Prom Wing) Date: 01.12.2025

Operating Guidelines for the Andhra Pradesh Land Incentive For Tech Hubs (LIFT) Policy 2025-30

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1. INTRODUCTION

1.1. The State of Andhra Pradesh is committed to promoting investments in Information Technology (IT), IT enabled Services (ITeS) and Global Capability Centers (GCCs), and to creating high quality employment across the State. The Andhra Pradesh Information Technology and Global Capability Centers (GCC) Policy 4.0 (2024–2029), notified vide G.O.Ms.No.9, provides the overarching framework for development of the IT and GCC ecosystem.

1.2. To leverage the State's cost advantages and to attract large scale infrastructure and employment generating entities, the Government has notified the Andhra Pradesh Land Incentive for Tech Hubs (LIFT) Policy (4.0) 2024–2029, vide G.O.Ms.No.32. The Policy enables allotment of land at nominal or concessional rates to eligible IT, ITeS and GCC firms, GCC Developers, IT Park Developers and Medium Sized Enterprises, subject to clearly defined employment, investment and implementation commitments.

1.3. These Operational Guidelines (hereinafter referred to as "these Guidelines") are issued to give effect to the Policy, including its Addendum relating to Medium Sized Enterprises. These Guidelines lay down the institutional framework, eligibility conditions, procedures for application and approval, documentation and verification requirements, monitoring arrangements and consequences of non- compliance for all land allotments made under the Policy.

1.4. These Guidelines shall be read together with the Policy, the Addendum, the Andhra Pradesh IT and GCC Policy 4.0 for non-land incentives, and the Andhra Pradesh Industrial Infrastructure Corporation (APIIC) Land Allotment Rules, to the extent applicable. Where these Guidelines are silent, the provisions of the aforesaid Policies and Rules shall apply.

2. DEFINITIONS

2.1. Unless the context otherwise requires, words and expressions used in these Guidelines and not defined herein shall have the meanings assigned to them in the Policy, including Annexure 1 thereto.

2.2. "Policy" means the Andhra Pradesh Land Incentive for Tech Hubs (LIFT) Policy (4.0) 2024–2029, notified by the Government of Andhra Pradesh vide G.O.Ms.No.32, Information Technology, Electronics and Communications (Promotion Wing) Department, dated 16.08.2025, together with the Addendum relating to Support for Medium Sized Enterprises, as amended from time to time.

2.3. "AP IT and GCC Policy 4.0" means the Andhra Pradesh Information Technology and Global Capability Centers (GCC) Policy 4.0 2024–2029, notified by the Government of Andhra Pradesh vide G.O.Ms.No.9, Information Technology, Electronics and Communications (Promotion Wing) Department, dated 12.12.2024.

2.4. "Applicant" means any eligible IT or ITeS firm, Global Capability Center (GCC), GCC-Developer, IT Park Developer, or Medium Sized Enterprise that submits an application for land allotment under the

Policy in accordance with these Guidelines.

2.5. "Policy period" means the period of validity of the Policy as specified therein, that is, five years from the date of notification of the Policy or until a new Policy is announced, whichever is later, subject to any extension granted by the Government of Andhra Pradesh.

2.6. "Area of operation" means the entire territorial jurisdiction of the State of Andhra Pradesh, as specified in the Policy.

2.7. "Nodal agency" means the Andhra Pradesh Economic Development Board (APEDB), designated as the nodal agency for implementation of the Policy and these Guidelines.

2.8. "Nominal price" means the land price of INR 0.99 as defined in Annexure 1 of the Policy, applicable to eligible categories of Applicants in accordance with the Policy.

2.9. "Concessional land rate for Medium Sized Enterprises" means the land price of INR 4 crore per acre specified for eligible Medium Sized Enterprises under the Addendum to the Policy.

2.10. "Date of Commencement of Commercial Operations (DCO)" means the date on which commercial operations are commenced by the Applicant on the allotted land, as verified through the first sales bill or commercial invoice, as defined in Annexure 1 of the Policy.

2.11. "Effective date" means the date specified as such in the sale agreement or sale agreement-cum-agreement to sell executed between Andhra Pradesh Industrial Infrastructure Corporation Limited (APIIC) and the Applicant, and shall be used for computing implementation timelines and employment commitments under these Guidelines.

2.12. "Land cost" for the purpose of these Guidelines means the total land consideration for the allotted plot as indicated in the allotment order or sale agreement issued by APIIC, calculated at the applicable nominal, concessional or standard rate, exclusive of statutory duties, stamp duty and registration duty, taxes, fees and other charges payable under law.

2.13. "Financial Year" means the period from 1st April to 31st March of the next year; "First Half Year" means the period from 1st April to 30th September; "Second Half Year" means the period from 1st October to 31st March.

2.14. Information Technology Information Technology (IT) is defined as the technology involving the development, maintenance, and use of computer systems, hardware, software, and networks for the processing and distribution of data.

2.15. IT enabled Services (ITeS):

Information Technology that enables the business by improving the quality of service is IT enabled services.IT enabled services covers the entire spectrum of operations which exploit information technology for improving efficiency of an organization. This will include:

a) Call centre;

b) Medical transcription;

c) Back Office Operation/Business Process Outsourcing (BPO)/Knowledge Process Outsourcing (KPO);

d) Cloud service provider;

e) Data processing;

f) Engineering and design;

g) Remote maintenance;

h) Legal and other databases;

i) Website development and maintenance services;

j) Geographic information system services;

k) Revenue accounting and other ancillary operations;

l) Insurance claim processing;

m) Web/Digital content development/computer graphics/animation/ERP/Software and application development;

n) Financial and accounting processing;

o) Human resource & payroll processing services;

p) IT enabled banking, non-banking services including insurance, pension, asset management and market related services; and

q) Depository and security registration and dematerialization services; and other knowledge-based industries

2.16. IT/ITeS Firms: Any legal entity including but not limited to Private Limited Company or a Public Limited Company (as per the Companies Act 2013), a Registered Partnership Firm (under the Partnership Act, 1932) or Limited Liability Partnership (under the Limited Liability Partnership Act, 2008), who is engaged in providing any services or developing products related to IT/ITeS.

2.17. "Global Capability Centers (GCCs)" refer to offshore centers of global corporations established to deliver centralized services in IT, R&D, analytics, finance, HR, and legal functions.

2.18. "Medium Sized Enterprise" means IT/ITeS/GCC firm with Annual revenue of at least INR 30 Crore or 500 jobs on roll any time during the last three calendar years.

2.19. Global Capability Center Developer (GCC-Developer): A firm that adopts a structured approach in which a business (GCC) engages this service provider/ developer to establish, manage, and eventually transfer an offshore delivery center to the GCC.

2.20. IT Park: IT Park refers to Large, self-contained complexes that house single or multiple IT companies/GCCs, with supporting commercial activities including but not limited to restaurants, entertainment cum shopping complex, Gymnasium, sporting centers, living space etc.

2.21. IT park developer: IT Park Developer means the real estate infrastructure developer or a builder constructing IT space for sale/ lease or lease-cum-sale for the IT industry.

2.22. Eligible Fixed Capital Investment: Fixed Capital Investment means investment on land, building, office, plant, machinery & equipment unless otherwise specified separately. Fixed capital Investment does not include working capital costs or any other operational costs.

2.23. Data Center: Data centers are centralized facilities used to collect, store, process, and distribute large amounts of data. Captive Data Centers shall not be considered under this policy.

2.24. Data Center Firm: A data center firm refers to an organization, company, or facility that operates and manages data centers.

2.25. Employment: Employment is defined as job roles which are directly employed by the IT/ITeS/GCC firm and have EPF account for this job in the state of Andhra Pradesh is created. Such employment shall include on-roll workforce of the enterprise operating in the state only. Inspecting officer will ascertain the final employment created, as an average number of employees working, post DCO, over an 18- month period prior to the claim submission date, as per employee register maintained in line with Labor laws. The employment figure thus arrived and certified by inspecting officer shall be treated as employment.

2.26. SIPC: The State Investment Promotion Committee

2.27. SIPB: State Investment Promotion Board

2.28. Month: Month means calendar month

2.29. Financial Year: 1st April to 31st March

2.30. First Half Year: 1st April to 30th September

2.31. Second Half Year: 1st October to 31st March of next year

3. INSTITUTIONAL FRAMEWORK AND ROLES

3.1. Information Technology, Electronics and Communications (IT, E and C) Department

3.1.1. The IT, E and C Department shall be the administrative department for the Policy and these Guidelines.

3.1.2. The Department shall issue necessary Government Orders, notifications, clarifications and instructions for effective implementation of the Policy.

3.1.3. The Department shall place proposals and policy- related matters before the Consultative Committee for Information Technology and Electronics Investments (CCITEI), the State Investment Promotion Committee (SIPC) and the State Investment Promotion Board (SIPB), as required.

3.1.4. The Department shall review overall progress of projects approved under the Policy, in coordination with Andhra Pradesh Economic Development Board (APEDB), Andhra Pradesh Industrial Infrastructure Corporation Limited

(APIIC) and other concerned departments.

3.2. Andhra Pradesh Economic Development Board (APEDB)

3.2.1. APEDB shall act as the nodal agency for implementation of the Policy.

3.2.2. APEDB shall be the primary point of contact for investors for all matters related to the Policy.

3.2.3. APEDB shall receive applications on the prescribed online portal, undertake preliminary scrutiny of eligibility and completeness, and place eligible proposals before CCITEI along with its comments.

3.2.4. APEDB shall coordinate with APIIC and other departments to facilitate statutory approvals and clearances required for timely commencement of construction and operations on the allotted land.

3.2.5. APEDB shall maintain a project-wise database of applications, approvals and implementation status under the Policy and furnish periodic status reports to the IT, E and C Department.

3.3. Andhra Pradesh Industrial Infrastructure Corporation Limited (APIIC)

3.3.1. APIIC shall be the implementing agency for identification, allotment and management of land parcels under the Policy.

3.3.2. Based on approvals conveyed through the IT, E and C Department, APIIC shall issue land allotment orders, execute sale agreements or other prescribed instruments and hand over possession of land to eligible Applicants.

3.3.3. APIIC shall apply its notified Land Allotment Rules for survey, demarcation, documentation, collection of consideration and enforcement of conditions, to the extent they are consistent with the Policy and these Guidelines.

3.3.4. APIIC shall monitor compliance with construction timelines, land use conditions and other obligations recorded in the allotment order and sale agreement and shall initiate action for levy of differential land cost, penalties, cancellation of allotment and re-allotment, wherever required, in consultation with the IT, E and C Department.

3.3.5. Compliance monitoring, site handover, documentation and additional penalty mechanisms shall be governed by the APIIC Land Allotment Rules and the operational framework published by APIIC from time to time, subject to the provisions of the Policy.

3.4. Consultative Committee for Information Technology and Electronics Investments (CCITEI)

3.4.1. CCITEI shall examine proposals received under the

Policy with reference to the eligibility criteria, investment proposals, employment commitments and implementation timelines prescribed in the Policy.

3.4.2. CCITEI shall record its recommendations on each proposal and place the same before SIPC through the IT, E and C Department.

3.4.3. CCITEI may, with the approval of the Government, suggest procedural improvements and standard formats to support smoother implementation of the Policy and these Guidelines.

4. ELIGIBILITY AND APPLICABILITY

4.1. Policy period and geographical coverage

4.1.1. These Guidelines shall apply to all applications processed under the Policy, notified vide G.O.Ms.No.32, ITE&C (Promotion Wing) Department, dated 16.08.2025.

4.1.2. Land allotments under the Policy shall ordinarily be made on land owned or managed by Andhra Pradesh Industrial Infrastructure Corporation Limited (APIIC) and shall be governed by the APIIC Land Allotment Rules and related instructions, to the extent they are consistent with the Policy.

4.2. Eligible categories of applicants

4.2.1. Subject to the conditions prescribed in the Policy, its Addendum and these Guidelines, applications shall be considered only from the following categories of applicants:

a. Information Technology (IT) firms.

b. IT enabled Services (ITeS) firms.

c. Global Capability Centers (GCCs).

d. Global Capability Center Developers (GCC-Developers).

e. IT Park Developers.

4.2.2. All applicants shall be treated as "Applicants" for the purpose of these Guidelines only after filing a complete application in the prescribed format through the designated online portal and after registration as a legal entity under applicable Indian laws.

4.3. Category-wise eligibility and core commitments

4.3.1. IT and ITeS firms and GCCs meeting the following criteria

Eligibility and commitments table

Parameter	**IT / ITeS firms**	**GCCs**
Minimum Eligibility	Must satify at least one of the criteria in paragraph 3.1 of the policy: inclusion in specified Fortune or Forbes lists, or minimum market capitalization of USD 1 billion or minimum annula revenue of USD 1 billion (individual or group) in the last three financial years.	Same minimum eligibility criteria as IT/ ITeS firms, as per paragraph 3.1 of the Policy.

eligibility	Create at least 3,000 direct employment positions within 3 years from the Effective Date recorded in the sale agreement.	Create at least 2,000 direct employment positions within 3 years from the Effective Date recorded in the sale agreement.
Jobs per acre	Minimum 500 direct employment positions per acre of land allotted.	Minimum 500 direct employment positions per acre of land allotted.
Legal entity requirement	Must be a legally registered entity under applicable Indian laws.	Foreign companies must establish a legally registered Indian entity at the time of land allotment, as per paragraph 3.3 of the Policy.

4.3.2. GCC-Developers meeting the following criteria

Eligibility and commitments table

Parameter	**Requirement for GCC-Developer**
Definition	As defined in Annexure 1 of the Policy as "Global Capability Center Developer (GCC-Developer)".
Built up area commitment	Develop at least 1,00,000 square feet of built-up area per 1 acre of land.
Anchor tenant requirement	At the time of applying under this category of the Policy, have an agreement with at least one anchor tenant that qualifies as an eligible GCC under paragraph 3.1 of the Policy and will occupy at least 20 percent of the built-up space.
Employment commitment	Ensure at least 500 direct employment positions per acre, through one or more eligible IT, ITeS or GCC entities.
Tenant profile	At least 50 percent of built-up IT office space to be sold or leased to eligible IT, ITeS or GCC entities.
Construction timeline	Obtain all required statutory licences and commence construction within 6 months of the Effective Date in the sale agreement.
Pre-allotment assessment	Identify and communicate support required to begin construction to APEDB and APIIC before signing the sale agreement.
Business model	Free to adopt customised investment and operational models with GCCs, subject to compliance with the Policy and APIIC rules.

4.3.3. IT Park Developers meeting the following criteria

Eligibility and commitments table

Parameter	**Requirement for IT Park Developer**
Definition	As per definition of IT Park Developer in Annexure 1 of the Policy.
Prior track record	Must have already developed at least 10,00,000 square feet of commercial office space.
Built up area commitment	Develop at least 1,00,000 square feet of built-up space per 1 acre of land and at least 10,00,000 square feet of total built-up space.

Employment commitment	Ensure creation of at least 500 direct employment positions per acre through IT, ITeS or GCC firms.
Construction timeline	Obtain all required statutory licences and commence construction within 6 months of the Effective Date in the sale agreement.
Agreement with APIIC	Post approval, enter into an agreement with APIIC clearly indicating responsibilities and timelines for each signatory.
Pre-allotment assessment	Identify and communicate support required to begin construction to APEDB and APIIC before signing the sale agreement.

4.3.4. Medium Sized Enterprises meeting the following criteria

Eligibility and commitments table

Parameter	**Requirement for Medium Sized Enterprise**
Minimum eligibility	Annual revenue of at least INR 30 crore, or 500 jobs on roll at any time during the last three calendar years.
Employment commitment	At least 500 jobs per acre of land allotted.
Employment computation	As per the definition of "Employment" in Annexure 1 of the Policy.

Plot size, timelines and human resource plan

From the date of land allotment, the following timelines shall apply for plots covered by the Addendum:

Area in acres	**Project completion timeline (construction and commencement of commercial operations)**	**Employment generation timeline (meeting committed jobs)**
0.5 to 1.0	Within 12 months from date of allotment	Within the next 12 months after project completion
1.0 to 2.0	Within 12 months from date of allotment	Within the next 12 months after project completion
2.0 to 3.0	Within 12 months from date of allotment	Within the next 12 months after project completion

4.3.5. No land incentives is provided to Data Center/Data Center firms under this policy.

4.4. Applicability of land pricing provisions

4.4.1. For eligible IT and ITeS firms, GCCs, GCC-Developers and IT Park Developers meeting the criteria as under 4.3.1/4.3.2/4.3.3 of this document, land shall be allotted at nominal price of INR 0.99/acres, subject to fulfilment of all conditions laid out in the Policy and the sections 4.3.1/4.3.2/4.3.3 of this document as applicable

4.4.2. For eligible Medium Sized Enterprises meeting the criteria under 4.3.4 of this document, land shall be allotted at a concessional rate of INR 4 crore per acre, subject to fulfilment of all conditions laid out under 4.3.4 of this document

4.4.3. In all cases, all other regulations and conditions under APIIC Land Allotment Rules shall continue to apply.

4.5. Common conditions for all applicants

4.5.1. All applicants shall:

a. Be legal entities registered under applicable Indian laws as on date of signing the sale agreement with APIIC.

b. Demonstrate financial and operational capacity through audited financial statements, as required under paragraph 6.6 of the Policy.

c. Comply with the timelines, employment commitments and other obligations recorded in the approval proceedings and in the sale agreement executed with APIIC.

5. INCENTIVE STRUCTURE AND LAND PRICING

5.1. Overview

5.1.1. All land allotments under the Policy shall be made by Andhra Pradesh Industrial Infrastructure Corporation Limited (APIIC) in accordance with the Policy, its Addendum and the APIIC Land Allotment Rules.

5.1.2. All other fiscal and non-fiscal incentives for eligible entities shall be governed by the Andhra Pradesh Information Technology and Global Capability Centers (GCC) Policy (4.0) 2024–2029 and its operational guidelines. No additional incentives shall be provided under the Policy beyond land pricing benefits.

5.2. Stamp duty and transaction charges

a. Stamp duty will be payable on the original cost of land as adjudged by APIIC at the time of allotment

5.3. Linkage with Andhra Pradesh IT and GCC Policy (4.0)

5.3.1. Non-land incentives

a. All non-land incentives for eligible entities covered under the Policy, including but not limited to capital subsidy, rental subsidy, power-related incentives and employment-linked incentives, shall be governed by the Andhra Pradesh IT and GCC Policy (4.0) 2024– 2029 and its operational guidelines.

b. The Policy shall not provide any additional incentives over and above those available under the Andhra Pradesh IT and GCC Policy (4.0), except land pricing as specified in this Section.

c. Any requests for tailor-made incentives shall be made under the AP IT and GCC Policy 4.0 and processed through the appropriate approval Mechanisms.

6. APPLICATION, APPROVAL AND DOCUMENTATION

6.1. Mode of application

6.1.1. All applications for land allotment under the Policy shall be submitted in the prescribed format on the online portal notified by the Information Technology, Electronics and Communications (IT, E and C) Department and operated by Andhra Pradesh Economic Development Board (APEDB) in coordination with Andhra Pradesh Industrial Infrastructure Corporation (APIIC). Applications shall be reviewed and placed before CCITEI, SIPC and SIPB on a case-to-case basis for all firms applying under the Policy.

6.2. Documentation required at application stage

6.2.1. Common documents for all categories

S. No.	Document
1	Certificate of incorporation and constitutional documents (MoA, AoA, partnership deed, LLP agreement, as applicable)
2	Permanent Account Number (PAN), Goods and Services Tax (GST) registration, and other relevant registrations
3	Board resolution or equivalent authorisation for submission of application and execution of agreements
4	Audited financial statements for the last three financial years
5	Net worth certificate from a Chartered Accountant, based on the latest audited financials
6	Brief project report, including land requirement, built-up area, investment plan, employment plan and implementation schedule
7	Indicative master plan or layout showing proposed land utilisation

6.2.2. Category-specific documents

a. IT and ITeS firms and GCCs

In addition to common documents, the following shall be submitted:

S. No.	Document
1	Evidence of inclusion in Fortune or Forbes lists, where eligibility is claimed under such lists, duly certified by a chartered accountant.
2	Evidence of market capitalisation (stock exchange filings, market reports), where eligibility is claimed on market capitalisation, duly certified by a chartered accountant.
3	Evidence of annual revenue (audited financial statements and consolidated statements where group revenue is claimed), duly certified by a chartered accountant.

b. GCC-Developers

S. No.	Document
1	Copy of agreement or letter of intent with at least one anchor GCC tenant that meets eligibility under the Policy
2	Phased development plan
3	Tenant mix plan indicating proposed share of eligible IT, ITeS and GCC entities (minimum 50 percent of IT office space)

c. IT Park Developers

S. No.	Document
1	Documentary evidence of having already developed at least 10,00,000 square feet of commercial office space (completion certificates, occupancy certificates, or equivalent)
2	Phased plan for development of at least 1,00,000 square feet built-up space per acre and total minimum 10,00,000 square feet

d. Medium Sized Enterprises

S. No.	Document
1	Audited financial statements showing annual revenue of at least INR 30 crore, where eligibility is claimed on revenue basis
2	EPF returns, employee registers and other statutory filings evidencing at least 500 jobs on roll, where eligibility is claimed on employment basis
3	Plot-size specific plan indicating timelines for construction and employment for plots between 0.5 acre and 3 acres